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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 11
	:
DELTA AIRLINES, INC., et al.	: Case No. 05-17923
	: (Jointly Administered)
Debtors.	:
	: Hon. Adlai S. Hardin, Jr.
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**APPELLEE STRATEGIC VALUE PARTNERS, LLC'S COUNTER-
DESIGNATION OF CERTAIN ITEMS TO BE INCLUDED IN
RECORD ON APPEAL OF ORDERS ON TIA/SLV OBJECTION 1**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Strategic Value Partners, LLC ("SVP"), claimant and Appellee, by and through its undersigned counsel, Vedder, Price, Kaufman & Kammholz, P.C., hereby submits pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure this counter-designation of the documents to be added to the designation of record proposed by appellant DFO Partnership ("DFO") in connection with DFO's appeal of Orders entered by the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") (Hon. Adlai S. Hardin, B.J.) on September 21, 2007 and November 15, 2007, overruling, in part, and sustaining, in part, TIA/SLV Objection 1: Objection

by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors¹ to Certain Claims Filed by DFO and the Bank of New York for Tax Indemnities and Stipulated Loss Values with Respect to Aircraft Nos. N914DL, N915DL, N916DL, N954DL, N955DL, N956DL, N957DL and N958DL, dated February 20, 2007.

**COUNTER-DESIGNATION OF DOCUMENTS TO BE INCLUDED
IN THE RECORD ON APPEAL AND CROSS-APPEAL**

Appellee SPV hereby designates the following additional items to be included in the record on appeal:

1. Order Confirming Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated April 25, 2007 [Docket No. 5998].²
2. Debtor's Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated April 25, 2007 [Docket No. 5998, Exhibit A].
3. Declaration Of Michael J. Edelman In Support Of Response Of Strategic Value Partners, LLC To TIA/SLV Objection 1 (related document(s)[5363]) filed by Michael James Edelman on behalf of Strategic Value Partners, LLC. [Docket No. 5453].
4. DFO's Appellant's Designation of Record and Statement of Issues on Appeal ("DFO's Designation"), dated December 6, 2007, along with all of the items set forth on the DFO's Designation, along with the exhibits, attachments and schedules to each item listed on the DFO's Designation [Docket No. 6977].
5. This Counter-Designation of Certain Items To Be Included in the Record on Appeal.

¹ Hereinafter, Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors, or such parties' successors, together, the "Cross-Appellants".

² Numbers designate docket numbers in the above-referenced bankruptcy case.

RESERVATION OF RIGHTS

Appellee SVP reserves the right to supplement, amend or modify this Counter-Designation as appropriate, to file briefs to address DFO Partnership's and Cross-Appellants' appellate briefs, to set forth a counter-statement of issues in its briefs, and to move to strike items designated in the DFO Designation or any cross-appellants' designation (a "Cross-Appellant Designation") of the documents to be added to the designation of record, that may be inappropriate, and make any related arguments as to the propriety of items set forth in the DFO Designation or any Cross-Appellant Designation.

Dated: December 17, 2007

**VEDDER, PRICE, KAUFMAN &
KAMMHOLZ, P.C.**

By: /s/ Michael J. Edelman
One of Its Attorneys

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